IN THE HIGH COURT OF JUDICATURE AT BOMBAY ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 162 OF 1996.

The Commissioner of Income Tax..... Applicant
vs.
M/s Unichem Laboratories Ltd..... Respondent.

Shri Ashok Kotangale with G. Hariharan i/b H.D. Rathod for the appellant.

Ms.Shobha Jagtiani i/b D.M. Haresh & Co. for the respondent.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 29th August 2005.

P.C. :

. By this reference under section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

> (i) Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the disallowance under Rule 6D is to be computed on each person basis by aggregating all trips together instead of each trip basis?"
>
> (ii) Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that extra shift allowance should be allowed on the water coolers and office appliances by holding that it is plant.

. In view of the judgment of this Court in the case of **C.I.T. vs. M/s Pithwa Engg.Works**, **(2005) 276 ITR 519(Bom),** wherein this Court has relied upon earlier decision of this Court in the case of **C.I.T.**

vs. Camco Colour Co. (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1985-86, having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(J.P. DEVADHAR,J.) **(V.C.DAGA,J.)**